

RICHMOND POLICE DEPARTMENT



BUDGET MANUAL

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Chief of Police or Designee

08/18/11

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PURPOSE

The purpose of this manual is to establish guidelines for development, implementation, and review of the Police Department's annual budget and to assist in ensuring that the department operates within its approved budget allocation.

POLICY

It is the policy of the Richmond Police Department to manage its fiscal resources in accordance with the procedures established by the City's Finance and Budget & Strategic Planning Departments. As department head, the Chief of Police has overall responsibility for the fiscal management of the Police Department with the authority to manage resource allocations delegated to the Deputy Director of Financial Management. Specific budget areas are delegated to the Division Commanders, with the expectation that they will manage those resources in a responsible manner and within their budget limitations. Fiscal resources include monies appropriated in the agency budget, awarded by grants, state and federal forfeiture funds and contracts with other government or local agencies.

The Finance and Budget & Strategic Planning Departments maintain all original financial records and is subject to annual audits in accordance with City, State and Federal laws, rules and regulations. These audits are conducted by an independent outside auditor. The responsibility and facilitating the audit rests with the City of Richmond Finance Department.

The Richmond Police Department's copies of financial records are intended for internal management of its fiscal resources and not to supersede the official financial records maintained by the Finance Department.

PROCEDURE

- A. The City of Richmond Budget and Strategic Planning Department is responsible for developing the forms and format, time frames for submission and computerized programs for management and tracking of the Departmental budgets that comprise the City's budget. The Richmond Police Department prepares its annual budget request in accordance with the guidelines that are provided by the Budget and Strategic Planning Department.
- B. Each year, on a schedule determined by the Director of Budget and Strategic Planning, the Chief of Police will direct the Deputy Director of Financial Management and Division Commanders to prepare written budget recommendations and requests, based on the functional goals and objectives of their respective units. The budget preparation and the Department's budget proposal are coordinated by the Deputy Director of Financial Management.
- C. Division Commanders will be provided budget worksheets prepared by the Financial Management Division. They will receive prior year and current year to date expense reports

that shows their spending trends for each account. The Division Commander will have the responsibility to submit the requested information for his/her division. The Deputy Director of Financial Management will update the budget worksheets which will become the preliminary budget document for the department. Deadlines will vary year-to-year based on the Budget & Strategic Planning Department's calendar. Updates from the Budget and Strategic Planning Department may be received throughout the budget development process and will be provided to the Command staff as needed by the Financial Management Division.

Once each division's worksheets are complete and have been submitted, the Financial Management Deputy Director will produce a preliminary department budget document for review by the Chief of Police and Division Commanders for review. The completed preliminary budget document will then be presented to the Chief of Police for final approval. It will be the responsibility of the Deputy Director of Financial Management to submit the department's budget to the Budget and Strategic Planning Department as directed by the Budget staff.

- D. Once the final budget has been approved by City Council, the Financial Management Division will be responsible for managing and monitoring the departmental budget.

ACCOUNTABILITY

- A. The Police Department Financial Management Director is responsible for tracking the status of all accounts assigned to the Police Department. This shall include quarterly reports which reflect at a minimum, the following:
1. The initial appropriation of each account.
 2. The account balances at the commencement of each quarter.
 3. Expenditures and encumbrances made during the period.
 4. The unencumbered balance of each account.
- B. The Department's fiscal year budget allocation is maintained in a computer based program designed and controlled by the Financial Management Division. Revenues and expenditures are processed through this division and recorded in both the departments and City's computerized accounting system.
- C. The Deputy Director of Financial Management has access to the fiscal information. Department reports are prepared bi-weekly on personnel service expenditures and monthly on operating accounts. The quarterly reports provided by the Financial Management Division include all expenditure/revenues but do not provide detail of the actual items or services paid for during any reporting period. This information is available on-line to each Division Commander. Other reports are made available to the appropriate Division Commander for their information and review upon request.

- D. Employees shall not initiate financial transactions without the knowledge and approval of their immediate supervisor.
- E. No employee can be the authorizing or reviewing authority for any financial transaction that directly provides goods, services or products to that employee alone.
- F. Every financial transaction must have at least two signatures, one of which is the approving or review authority.
- G. All purchases over \$10,000 must be approved by the Chief of Police.
- H. Asset Forfeiture requests must have an attached approval letter signed by the Chief of Police before the request can be processed. In the event the Chief of Police is not available he must designate someone with signature authority to act in his/her absence.